

EXHIBIT B



FORENSIC ACCOUNTING

CORPORATE OFFICE

837 E. South Temple, Salt Lake City, Utah 84102

Telephone 801.531.0400 • Facsimile 801.328.0400

Federal Tax I.D. No.: 20-2490603

sagefa.com

June 30, 2024

Chad Pehrson, Receiver
 KUNZLER BEAN & ADAMSON
 50 W. Broadway, Suite 1000
 Salt Lake City, UT 84101

Invoice #: 22423In Reference To: *Securities and Exchange Commission v. The Estate of Stephen Romney Swensen, et al.***Detail and Description of Professional Services Rendered**

		<u>Hours</u>	<u>Amount</u>
6/3/2024	DP Download and file items for CWD	0.55	27.50
	CWD Update tasks for AFCU tracing; review house document production; prepare additional requests	1.32	362.08
6/4/2024	THJ Tracing and reconciling AFCU accounts	1.17	116.67
	THJ Tracing and reconciling AFCU accounts	0.92	91.67
	DP Download and file items for CWD	0.50	25.00
	CWD Review updated insurance production; task with THJ	0.58	160.42
6/5/2024	THJ Tracing and reconciling AFCU accounts	1.85	185.00
	THJ Tracing and reconciling AFCU accounts	1.70	170.00
	THJ Tracing and reconciling AFCU accounts	1.87	186.67
	THJ Tracing and reconciling AFCU accounts	1.77	176.67
	CWD Review interest tracing analysis with THJ	0.35	96.25

			<u>Hours</u>	<u>Amount</u>
6/6/2024	THJ	Tracing and reconciling AFCU accounts	1.35	135.00
	THJ	Tracing and reconciling AFCU accounts	0.35	35.00
6/7/2024	THJ	Tracing and reconciling AFCU accounts	1.62	161.67
	DRO	Handled report deadline issue	0.50	250.00
	CWD	Review and edit insurance tracing	2.22	609.58
	CWD	Review and edit insurance tracing; call with SEC	2.58	710.42
6/10/2024	THJ	Tracing and reconciling AFCU accounts	1.13	113.33
	THJ	Tracing and reconciling AFCU accounts	2.03	203.33
	THJ	Tracing and reconciling AFCU accounts	1.77	176.67
	DP	Items for CWD	0.25	12.50
6/11/2024	THJ	Tracing and reconciling AFCU accounts	2.02	201.67
	THJ	Tracing and reconciling AFCU accounts	1.87	186.67
	THJ	Tracing and reconciling AFCU accounts	1.88	188.33
	THJ	Tracing and reconciling AFCU accounts	1.78	178.33
	CWD	Update bank and insurance tracing; correspondence with matter experts	1.75	481.25
6/12/2024	THJ	Tracing and reconciling AFCU accounts	0.72	71.67
	THJ	Tracing and reconciling AFCU accounts	1.17	116.67
	THJ	Tracing and reconciling AFCU accounts	2.32	231.67
	THJ	Tracing and reconciling AFCU accounts	2.23	223.33
6/13/2024	THJ	Tracing and reconciling AFCU accounts	1.77	176.67
	THJ	Tracing and reconciling AFCU accounts	1.88	188.33

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			<u>Hours</u>	<u>Amount</u>
6/13/2024	THJ	Tracing and reconciling AFCU accounts	1.95	195.00
	THJ	Tracing and reconciling AFCU account	1.50	150.00
6/14/2024	THJ	Tracing and reconciling AFCU account	0.62	61.67
	THJ	Tracing and reconciling AFCU account	2.47	246.67
	THJ	Tracing and reconciling AFCU account	2.20	220.00
	THJ	Tracing and reconciling AFCU account	1.87	186.67
6/17/2024	THJ	Tracing and reconciling AFCU accounts	2.20	220.00
	THJ	Creating and summarizing transaction details	1.97	196.67
	THJ	Creating and summarizing transaction details	2.03	203.33
	THJ	Creating and summarizing transaction details	0.57	56.67
6/21/2024	CWD	Call with counsel; review notes	0.35	96.25

For professional services rendered	<u>63.50</u>	<u>\$8,082.95</u>
Interest on overdue balance		\$10.30
Total amount of this bill		<u><u>\$8,093.25</u></u>

Interest accrues monthly on balance not paid after 30 days.

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Clint Davis	9.15	275.00	\$2,516.25
Danealle Plascencia	1.30	50.00	\$65.00
Of Counsel-DGR	0.50	500.00	\$250.00
Trevor Jones	52.55	100.00	\$5,251.70



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May 31, 2024

Chad Pehrson, Receiver
 KUNZLER BEAN & ADAMSON
 50 W. Broadway, Suite 1000
 Salt Lake City, UT 84101

Invoice #: 22304In Reference To: *Securities and Exchange Commission v. The Estate of Stephen Romney Swensen, et al.***Detail and Description of Professional Services Rendered**

		<u>Hours</u>	<u>Amount</u>
5/2/2024	CWD Review and edit combined tracing	1.90	475.00
5/6/2024	CWD Review and update combined bank summaries; update SEC reconciliation	0.70	175.00
	CWD Review and update combined bank summaries; update SEC reconciliation	3.63	908.33
	CWD Review and update combined bank summaries; update SEC reconciliation	1.00	250.00
5/7/2024	CWD Update bank record tracing and source and use categorizations	1.15	287.50
	CWD Update bank record tracing and source and use categorizations	1.63	408.33
5/8/2024	CWD Update bank record tracing and source and use categorizations; prepare summary schedules	0.47	116.67
5/9/2024	CWD Update bank record tracing and source and use categorizations; prepare summary schedules	1.50	375.00
	CWD Update bank record tracing and source and use categorizations; prepare summary schedules	0.70	175.00

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			<u>Hours</u>	<u>Amount</u>
5/9/2024	CWD	Update bank record tracing and source and use categorizations; prepare summary schedules	1.68	420.83
	CWD	Update bank record tracing and source and use categorizations; prepare summary schedules	1.73	433.33
5/10/2024	CWD	Update bank record tracing and source and use categorizations; prepare summary schedules	0.57	141.67
	CWD	Update bank record tracing and source and use categorizations; prepare summary schedules	3.30	825.00
5/13/2024	DRO	Phone call with CWD and phone call with counsel	0.60	300.00
	CWD	Discuss with DGR; call with counsel	0.60	150.00
5/16/2024	DRO	Phone call with counsel and SEC	0.50	250.00
	CWD	Call with SEC and counsel	0.67	166.67
5/21/2024	THJ	Review produced insurance and home records; index and update tracing	1.02	101.67
	THJ	Review produced and home records; index and update tracing	2.27	226.67
	THJ	Review produced and home records; index and update tracing	1.68	168.33
	THJ	Review produced and home records; index and update tracing	1.80	180.00
5/22/2024	THJ	Review produced and home records; index and update tracing	1.30	130.00
	THJ	Review produced and home records; index and update tracing	3.30	330.00
	THJ	Review produced and home records; index and update tracing	1.32	131.67
	THJ	Review produced and home records; index and update tracing	0.88	88.33
5/23/2024	THJ	Review produced and home records; index and update tracing	2.02	201.67
	THJ	Review produced and home records; index and update tracing	1.68	168.33
	THJ	Review produced and home records; index and update tracing	1.57	156.67

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			<u>Hours</u>	<u>Amount</u>
5/23/2024	THJ	Review produced and home records; index and update tracing	1.73	173.33
	DRO	Conference call with counsel and SEC	0.50	250.00
	CWD	Review notes; call with counsel; review prior insurance and house payment tracing; correspondence with SEC	2.15	537.50
5/24/2024	THJ	Review produced and home records; index and update tracing	1.62	161.67
	THJ	Review produced and home records; index and update tracing	2.08	208.33
	THJ	Review produced and home records; index and update tracing	1.53	153.33
5/29/2024	CWD	Access SEC document transfer database	0.53	133.33
5/30/2024	DRO	Phone call with SEC counsel	0.60	300.00
	CWD	Call with counsel	0.63	158.33
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		For professional services rendered	52.54	\$9,817.49
		Interest on overdue balance		\$25.13
		Total amount of this bill		<u>\$9,842.62</u>

Interest accrues monthly on balance not paid after 30 days.

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
CWD	24.54	250.00	\$6,137.49
Of Counsel-DGR	2.20	500.00	\$1,100.00
Trevor Jones	25.80	100.00	\$2,580.00



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April 30, 2024

Chad Pehrson, Receiver
KUNZLER BEAN & ADAMSON
50 W. Broadway, Suite 1000
Salt Lake City, UT 84101

Invoice #: 22186In Reference To: *Securities and Exchange Commission v. The Estate of Stephen Romney Swensen, et al.***Detail and Description of Professional Services Rendered**

	<u>Hours</u>	<u>Amount</u>
4/17/2024 CWD Review investor questionnaire; prepare notes; correspondence with counsel	0.35	87.50
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For professional services rendered	0.35	\$87.50

Interest accrues monthly on balance not paid after 30 days.

Professional Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
CWD	0.35	250.00	\$87.50